

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON

UNITED STATES OF AMERICA,

No. 3:18-cv-01598-AR

Plaintiff,

ORDER

v.

KAREN L. CARLSON; CHARLES
HARMAN; YAMHILL COUNTY,
OREGON; OCWEN FINANCIAL
CORPORATION; OREGON DEPARTMENT
OF REVENUE; JULIE M. PETTIT;
MARTIN J. STRELECKY;
TERESA A. STRELECKY,

Defendants.

HERNÁNDEZ, District Judge:

Magistrate Judge Armistead issued a Findings and Recommendation on July 15, 2022, in which he recommends that this Court GRANT Plaintiff's motion for summary judgment and enter judgment against Defendants Carlson and Harman. F&R, ECF 85. The matter is now before the Court pursuant to 28 U.S.C. § 636(b)(1)(B) and Federal Rule of Civil Procedure 72(b).

Timely objections to the Magistrate Judge's Findings and Recommendation were not filed, but two days after the deadline Defendants Carlson and Harmon each filed documents styled as "Non-Negotiable Notice of Acceptance." ECF Nos. 87, 88. For thoroughness's sake, the Court treats these documents as objections—although they offer little substance and indeed

state that Defendants “do not argue the facts, law, jurisdiction, or venue.” Still, when any party objects to any portion of the Magistrate Judge’s Findings & Recommendation, the district court must make a *de novo* determination of that portion of the Magistrate Judge’s report. 28 U.S.C. § 636(b)(1); *Dawson v. Marshall*, 561 F.3d 930, 932 (9th Cir. 2009); *United States v. Reyna-Tapia*, 328 F.3d 1114, 1121 (9th Cir. 2003) (en banc).

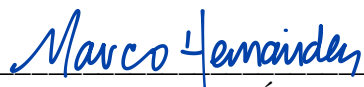
The Court has carefully considered Defendants’ objections and concludes that there is no basis to modify the Findings & Recommendation. The Court has also reviewed the pertinent portions of the record *de novo* and finds no error in the Magistrate Judge’s Findings & Recommendation. As before the Tax Court, Defendants make only obscure statements and do not dispute any of the underlying facts, choosing rather to contest the legal ability of the federal government to collect taxes. *See, e.g.*, Non-Negotiable Notice of Acceptance 1, ECF 88 (“I, Charles Allen Harman, a sentient moral being, accept your Presentment. . . . Dishonor may result if you fail to respond.”) In short, they have not pointed to any error in the Magistrate Judge’s Recommendation, and the Court adopts the Findings and Recommendation in their entirety.

CONCLUSION

The Court Adopts Magistrate Judge Armistead’s Findings and Recommendation (ECF 85). Therefore, Plaintiff’s Motion for Summary Judgment (ECF 71) is GRANTED.

IT IS SO ORDERED.

DATED: September 3, 2022.


 MARCO A. HERNÁNDEZ
 United States District Judge